

TOWN OF ROWE - BOARD OF ASSESSORS - MINUTES

Tuesday, December 1, 2020 – 9am (via Zoom Teleconference)

Meeting was held via audio/video conference, consistent with Gov. Baker's temporary modifications to the Open Meeting Law.

Present: Chair Rick Williams, Assessors Ellen Miller (remote) & Herb Butzke (remote); Assistant Assessor Colleen Avallone (remote)

1. **Call to Order:** Chair Williams called the meeting to order at 9:08am
2. **Minutes:** Tabled the following: Mar 14 (Reg & ES), Apr 7 (Reg), May 5 (Reg), May 27 (Reg), Jun 30 (Reg & ES), Jul 21 (Reg), Aug 27 (Reg & ES), Sept 16 (Reg), Sep 22 (Reg), Sep 29 (Reg), Oct 7 (Reg), Oct 20 (Reg), Nov 11 (Reg & ES)
3. **FY21 Budget/Payables:** Motion made, seconded and passed (Rick—aye, Herb—aye, Ellen—aye) to approve payment of the following GES invoices totaling \$3,542.43:
 - GESansoucy PE LLC 11/13 inv (Bear Swamp Abatement/Appeals) - \$2,648.69 [03-141-5901-3166]
 - GESansoucy PE LLC 11/13 inv (GRH Abatement/Appeals) - \$656.24 [03-141-5901-3166]
 - GESansoucy PE LLC 11/13 inv (Nat Grid Abatement/Appeals) - \$237.50 [03-141-5901-3166]

NOTE: Rick mentioned that a webcam had been purchased from STAPLES for BOA use. Janice is paying for the device out of COVID-19 funds.

FY21 Acct	Acct #	7-1-20 Approp/Bal	Curr Bal	Payroll/Payables	Amount	New Bal
BOA Stipends	01-141-5100-00000	\$5,354	\$4,015.49			
Asst Assessor Wages	01-141-5102-00000	\$12,000	\$11,298.40			
BOA Operations	01-141-5701-00000	\$9,600	\$2,419.03			
ATB Consulting/ Legal Support	03-141-5901-03166	\$50,000	\$19,075.25	GESansoucy invoices	\$ 3,542.43	\$15,532.82
Quint Reval – RES/CIP	03-141-5902-03178	\$1,600	\$4,800			
Quint Reval - YAEC	03-141-5902-03179	\$2,000	\$6,000			
Ann Updates - Hydro Valuations	03-141-5902-03180	\$14,000	\$0			
Ann Updates - T&D/ROW Values	03-141-5902-03181	\$5,000	\$0			
Assessors Overlay	01-1-230-217, 218, 219, 220	\$313,110	\$313,110	FY21 Recap	\$203,554	\$512,100

4. **FCCIP Permits:** None

5. **Review/Classify New Deeds, Plans:** Received the below deed for several c.61 parcels changing hands. Also received letter from lawyer for new owner (John Sargent) stating intent to continue with parcels in c.61. It is noted that the FMP (Forest Management Plan) for these parcels expires on 12/31/20. A new FMP needs to be filed by that date. The total acreage for the two lots is 72 (409-002=41 ac, 409-003=31 ac.). Deed 7652/100 refers to 63.0+/- acres, so it appears that a portion of 409-002 will not be kept in c.61. Rick will contact the grantor (Molly Scott) for confirmation/disposition. A new lot will need to be created for the portion not remaining in c.61. The new number for that lot would be 409-002.1.

From	To	Address	Map/Lot, Ac., Bk/Pg	Curr Value	Sale Price	Code
Scott, Molly	John Sargent Trust	Davis Mine Rd	409-002,003 – 63.0+/- Bk7652, Pg100	\$ 8,712 (c.61 value)	\$226,000	NAL V&T*

*multiple parcels & sold to abutter

6. **MVExcise Warrants, Abatements:** Motion made, seconded and passed (Rick—aye, Herb—aye, Ellen—aye) to approve MVE 2020 Sixth Commitment in the amount of \$867.08.
7. **Sales Verification Questionnaires:** On Nov 4 Colleen sent out questionnaires for all properties sold during calendar year 2020. Received back:
- a) **Palotta (Potter Rd):** Assessment: \$808,200 (2 lots, house in need of repair + new septic system); sale price \$450,000
 - b) **Buker (Dell Rd):** Assessment: \$181,300 (old camp, decrepit sugar house); sale price \$173,000
 - c) **Roman (Ford Hill Rd):** Assessment \$44,000 (2.265 ac. lot w/perc); sale price \$20,000
8. **FY22:**
- a) **3ABC:** Colleen mailed forms to NEFF, RC&CC, & RHS (deadline to send out is Dec 31). Completed forms due to BOA by March 1, 2021.
 - b) **Forms of List:**
 - 1) **Residential:** Rick is putting together annual FOL (State Tax Form 2) mailings which are to go out to all businesses by Dec 31. He is contacting other towns (Jenn Morse, Alice Wozniak, Carlene Hayden) to get samples of cover letters.
 - 2) **T&D:** New FOL State Tax Form 2-504-E is required for FY22 (see Bulletin-2020-11). Rick will send the form to National Grid for Mass Electric and New England Power.
 - 3) **Elec Generators/Suppliers:** c. 59, Sec 38D/F RFIs (Requests for Information) also need to be sent to National Grid, Great River Hydro and Bear Swamp. Rick will contact GES to get appropriate RFI letters to send out.
 - c) **Short-Term Rentals:** Short-term rentals have been expanding significantly in the past few years. Due to this, FRCOG's Cooperative Public Health Services has been working to ensure that appropriate health standards are met and that the facilities comply with state regulations. As of January 2021 all short-term rental facilities located in FRCOG's CPHS towns will need to register at the FRCOG website and obtain a permit to operate. A letter dated Nov 5, 2020 was mailed to all owners of known STRs apprising them of this (see attached). Rick spoke with Phoebe Walker at FRCOG concerning our difficulty in identifying such properties and was advised that this is a problem for all towns. Many times these properties are identified by word-of-mouth. The BOH and Fire Dept need to be involved with oversight of these properties; however, for Assessors' purposes, our involvement is typically updating property cards with any renovations needed. The LUC for AirBnBs (as well as duplexes) is 101, so no change in tax rate. Once three units are involved the LUC does change. Of particular concern to the Assessors is the property-wide rental of units at RC&CC—a tax exempt facility. Once tax bills are mailed to a tax exempt property they cannot be taxed via Omitted & Revised assessments process (see Omitted Assessment - IGR 17-10); therefore, the Assessors will address this

for FY22. (Note: Per Course 101, c.7 Exemptions: Assessors determine exempt status for PP Jan 1 each year; and RE by July 1 each year.) FRCOG currently shows two STR properties in Rowe: Mason, 23 Pelham Drive "STR" and Bradley, 51 Middletown Hill Road "Hotel".

- d) **Rowe Unitarian Camp:** IRS letter dated Dec 17, 1976 states the IRS has determined *The Unitarian Rowe Camp, Inc.* is tax exempt under IRC 501(c)(3) effective 10/1/1972, and they are further determined to be a public charity under IRC 509(a)(2). They have been closed for all on-site "exempt" activities this year due to COVID-19 but have advertised their facilities for short-term rental for what "non-exempt" activities. We will discuss their tax-exempt status for FY22. [Note: LUC codes have been changed from 960-Religious to 951-Charitable—Other due to the determination letter designation as a public charity.]

9. **State Owned Land:** DOR is looking for confirmation on the acreage of the lot the CommMA DFG recently acquired from Betty Hicks (Davenport Rd—408-033, Bk 7560 Pg 320). New Plan Bk 146, Pg 94 shows the acreage as 92.9 acres...Rowe tax map shows 78 acres. Deadline to respond to DOR is Dec 16 in order to appropriate SOL payment from CommMA. Rick will contact CAI for assistance in determining appropriate acreage.

10. Executive Sessions:

- E.S. under MGL c.30A, §21(a), Item 3 was not needed.
- E.S. under MGL c.30A, §21(a), Item 7 was not needed. Three (3) RE and two (2) PP FY21 abatement applications were received by the Nov 23 deadline, but were tabled at this time. BOA deadline to act on the applications is Feb 16.

11. ATB Appeal Cases

- a) **FY19:** Three (3) ATB appeals cases continued to a later date (tbd) due to COVID-19.
b) **FY20:** Three (3) ATB appeals cases are to be consolidated with the above corresponding FY19 cases.

12. **FY22 Budget:** Preliminary budgets are due Jan 4, 2021. Rick will contact Patriot Properties (AssessPro) and CAI Technologies (Tax Mapping & AxisGIS) for budget figures. Rick will also contact Duane Adams (Mayflower Valuations) to see if he will continue appraisal work for Rowe for FY22. Rick noted that Florida is now using Patriot Properties, as Duane declined to continue working for Florida due to his planned scaling back on workload. Rick will contact Seth Bean (FL) to see how Patriot is working out for them in the event that Duane is not available to continue with us.

13. Other Business




- The BOS has requested all departments and boards to develop a "continuity of operations plan" addressing how the dept/board would continue to function under adverse or emergency conditions involving short or long term unavailability of personnel such as due to illness or natural emergency, etc. Rick will draft up a response for review.

14. **Resignation:** Colleen informed the Board that she is resigning her Assistant Assessor position effective January 30, 2021. She stated she has enjoyed working with the Board but has decided that the position is not a good fit for her at this time. The Board thanked her for her service and voiced appreciation that she would stay on until the end of January. At the next meeting the Board will review the job description and steps needed to fill the position.

15. **Next Meeting:** Tuesday December 29 at 9am (Zoom)

16. **Adjournment:** Motion was made, seconded and passed (Rick—aye, Ellen—aye, Herb—aye) to adjourn the meeting at 11:09am.

Respectfully submitted,
Ellen B. Miller

Approved:  1-4-21
Frederick N. Williams, Chair Date

Ellen B. Miller

Herbert G. Butzke